

Bowling Green Audit Committee
Special Meeting
January 11, 2021

The Bowling Green Audit Committee convened in a special meeting at 3:30 p.m. on January 11, 2021 via Lifesize video teleconference. The meeting was called to order by Chairman Brian Dinning. Members of the Committee present were: Audit Professionals Brian Dinning and Pamela Napier, General Business members John Ward and Vivian Grise, Commissioner Melinda Hill and Ex-Officio member City Manager Jeff Meisel. Absent: None. Also present were City Internal Auditor Deborah Jenkins and City Clerk Ashley Jackson. There was a full quorum present.

Approval of Minutes.

Chairman Dinning announced the first item of business was to approve the minutes of the November 9, 2020 special meeting, which was mailed with the agenda to the members for their review prior to the meeting. Motion was made by Mr. Ward and seconded by Ms. Napier to accept the minutes as amended. The minutes were approved as amended by unanimous vote.

Introduction of new member Commissioner Melinda Hill.

City Internal Auditor Deborah Jenkins introduced the newly elected Commissioner and member of the Audit Committee, Melinda Hill. Commissioner Hill made some remarks and said she looked forward to working with the Audit Committee.

Presentation of the 2020 Annual Audit Report.

Ms. Jenkins reviewed the 2020 Annual Audit Report and indicated the following audits had been completed in Calendar Year 2020: Leaf Season Audit, TimeClock follow-up Audit, Cemetery Administration follow-up Audit and TargetSolutions Compliance Audit. In addition, she collaborated with BKD CPAs & Advisors (BKD) for the Harris Govern Software general controls review. Ms. Jenkins further mentioned there had been nine (9) cases reported through the Ethics Hotline in 2020 and a total of fifty-six (56) reports had been reported since it was implemented in May 2013. In the Annual Audit Report, Ms. Jenkins briefly reviewed her annual direct and indirect audit hours, reaching her goal of at least 70% direct audit hours, with 82% direct hours. She further acknowledged she passed the Certified Internal Auditor (CIA) Challenge Exam and received her CIA designation. Lastly, it was reported Ms. Jenkins conducted a fraud awareness training game and was able to do multiple brief lessons to about 159 employees within all ten (10) City departments.

Presentation of IT General Control engagement for Harris Govern Software.

Ms. Jenkins explained there was an Information Technology (IT) general control testing report provided by BKD on the Harris Govern Software. The Harris Govern Software is used by the City's Finance Department and would replace the outdated BOLT system. It was said BKD made two (2) recommendations and those included the City establishing a formal user access policy to ensure appropriate rights were formally approved, assigned as directed, reviewed periodically, monitored for unusual activity and documented consistently for appropriate records. The second recommendation was for the City to closely monitor the status of a password policy, and track until there was a final resolution. Harris Govern Software did not have any built-in password policy security controls but City staff was working to resolve the situation.

Discuss TargetSolutions Compliance Audit.

The City's employee training system was administered by TargetSolutions and Ms. Jenkins performed an audit to see if employees completed the assigned training on a timely basis and what

(Minutes-Bowling Green Audit Committee – January 11, 2021)

percentage of courses were completed within 30 days of the due date. It was determined City staff did a good job at completing assignments timely, and the goal was for departments to have at least 90% completion rate, and it was determined all departments with the exception of two (2) departments, met that goal. The City Internal Auditor followed up with management and recommended a compliance officer oversee and ensure courses had been completed in a timely manner.

Discussion of “The Audit Perspective” monthly highlights.

Ms. Jenkins reviewed her Audit Perspective monthly highlights, which were sent to all City employees on a monthly basis. It was requested the Audit Committee receive a copy once a month as well.

Request removal of Fire Improvement Fund and Police Evidence Audit from FY2020/2021 Audit Plan due to reviews conducted.

Ms. Jenkins explained once she further reviewed the Fire Improvement Fund and Police Evidence Audit, and after some preliminary work, it was determined she did not have the authority to audit those areas and it was recommended they be removed from the Audit Plan. Motion was made by Ms. Napier and seconded by Ms. Grise to remove the Fire Improvement Fund and Police Evidence Audit from the Audit Plan. The motion was approved by a unanimous vote.

The next quarterly meeting is scheduled at 3:30 p.m. on April 12, 2021.

The next quarterly meeting date was announced.

Adjournment.

There being no other business to be conducted, at 4:15 p.m. Chairman Dinning declared the meeting adjourned.

July 12, 2021
Date Approved

Brian G. Dinning
Chair

Ashley Jackson
Ashley Jackson, City Clerk

Minutes prepared by City Clerk Ashley Jackson